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RICHARD W. HAGEL  
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2016 SEP -9 PM 2:14

U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION  
*et al.*

Case No. 1:16-cv-614

UNITED STATES OF AMERICA,

Plaintiff,

v.

DAVID M. LEUGERS, et al.,

Defendants.

Barrett, J.  
Bowman, M.J.

*I DO NOT ACCEPT THIS OFFER TO CONTRACT  
AND  
I DO NOT CONSENT TO THESE PROCEEDINGS.*

ORDER

*David M. Leugers  
WITHOUT PREJUDICE, UCC 1-308*

On June 7, 2016, the United States filed a civil complaint to collect the unpaid tax liabilities of Defendant David M. Leugers for federal income taxes, penalties, and interest, and to enforce the liens of the United States securing that debt against a parcel of real property located in Fairfield, Ohio. (Doc. 1). In lieu of filing an Answer, Defendant David Leugers filed a motion to dismiss this lawsuit, based upon an alleged lack of jurisdiction. On August 30, 2016, the undersigned recommended the denial of Defendant's motion as frivolous.

In addition to filing suit against David M. Leugers, Plaintiff named Defendant's wife, Connie A. Leugers, to the extent that she may have an interest in the property. Ms. Leugers has filed no Answer, and her time for doing so has expired. (See Doc. 13). However, Plaintiff has not sought an entry of default under Rule 55(a), Fed. R. Civ. P.

Accordingly, **IT IS ORDERED:**

1. Plaintiff and all Defendants (except dismissed Defendant PHH Mortgage



Corp.)<sup>1</sup> shall meet and confer and shall file a joint report under Rule 26(f),

Fed. R. Civ. P., on or before **September 15, 2016**;

2. Defendants David M. Leugers and Connie A. Leugers are hereby advised that *pro se* parties are not excused from the requirements to comply with all applicable Federal and Local Rules of Civil Procedure.

s/ *Stephanie K. Bowman*

Stephanie K. Bowman

United States Magistrate Judge

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<sup>1</sup>The Defendant City of Fairfield has not yet filed its Answer, since it was only served on August 9, 2016, but the Court anticipates that the City will shortly enter its appearance.

**Notice of Service of Process**

i, hereby certify that i mailed a true and correct copy of the foregoing by first class US mail postage prepaid to:

the man James M. Strandjord  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Washington, District of Columbia 20044

this 8th of September, A.D. 2016

Sincerely

david michael leugers david-michael:leugers non-negotiable  
autograph, under seal and in service, all rights reserved.

